

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Seventh Set of Information Requests

Request No. DTE 7-25 (Gas):

Refer to Sch. MHC-7-21 (Gas). Please explain what factors contributed to the increase in the amortization expense in the test year for each line item on this schedule.

Response:

Item 1 on Sch. MHC-7-21 increased due to an addition to Gas Intangible Plant in June of 2001. This increased the test year amortization by \$10,254.

In 2001 the Company re-classed certain Deferred Debits to Plant In Service, items 2 –5 on Sch. MHC-7-21. Amortization in 2001 was not a full year, thus the need to annualize the Amortization expense for the remaining months in the test year as shown on Sch. MHC-7-21 (Gas).

See Attachment DTE 7-25 for the beginning amortization period for each item listed on Sch. MHC-7-21.

Person Responsible: Mark H. Collin

Fitchburg Gas and Electric Light Company
Amortization Start Dates

Line No	Description	Amortization Start Date
1	Computer Software	Various Periods
2	Customer Information System	Dec 2001
3	Internet Website Project	Nov 2001
4	Technology Services Project	Nov 2001
5	LERS Logica System	Nov 2001